

LEAs: Types of Vermont Public School Districts

In Vermont there are several different types of school districts. The town school district is the most common type of district and forms the building block for most other forms of districts. Vermont districts can be categorized into six groups:

1. Town and City School Districts

Each Vermont town or city constitutes a school district.

The only exceptions are:

- a) Towns that contain incorporated districts.
- b) Towns that are members of unified districts.

There are 234 Vermont Town and City School Districts and 1 Gore reporting, not including towns in unified districts.

2. Incorporated School Districts

Each of Vermont's 11 incorporated school districts operates under a charter granted by the Legislature. (The last one was granted in the early 1900s) These districts often include part of a town, with the remaining section forming the town school district.

3. Joint Contract Districts

A joint contract district consists of two or more towns that have contracted to operate a school. Each of the towns maintains its own school board. There are two joint contract districts in Vermont, consisting of four towns contracted to operate two schools.

4. Union School Districts

A union school district is established when two or more school districts agree to join together to own, construct, or operate schools. There is one union school that is an "interstate school district" which includes one Vermont town and one New Hampshire town, and a second interstate district which began operation in the 2000-2001 school year. There are 36 union schools in Vermont.

5. Unified School Districts

A unified school district is a different version of a union school district serving grades K-12 or 1-12. When two or more towns form a unified school district, the town school districts (and school boards) are abolished and representatives from the former districts are elected to form one school board. Nine towns comprise Vermont's four unified school districts.

6. Technical Centers

Technical Centers are associated with town or union districts, but submit separate reports. Fourteen public technical centers reported.

Number Of Public School Districts-FY03

Town & City School Districts and 1 Gore.....	234
Incorporated School Districts.....	11
Total Town, City and Incorporated School Districts	245
PLUS: Union School Districts.....	36
Unified School Districts.....	4
Joint Contract Districts.....	2
Technical Centers.....	14
Total Vermont Public School Districts.....	301
Vermont Supervisory Union/Districts.....	60
Less # of Supervisory Districts.....	-13
Less SAU 70.....	-1
Total Local Education Agencies Expected to Report.....	347

Glossary of Terms

Current Expenditures (PK-12)-includes Current Instructional Expenditure costs as well as elementary and secondary non-instructional expenditures for food service and other enterprise operations.

Current Expenditure per Pupil-current charges incurred for a particular period of time (generally a school year) divided by a measure of the number of students such as the Site FTE Student Count.

Current Instructional Expenditures (PK-12)-the amount of money spent on elementary/secondary current instructional-related costs, including expenditures for instruction, pupil, instructional staff, central, and other support services, general and school administration, business services, operation and maintenance, and student transportation. Does not include tuition payments to other Vermont public school systems or to independent and out-of-state schools, community services, adult education, capital construction, land and existing structures, equipment expenditures, interest or principal payments.

Federal Revenues-revenues derived from federal sources such as unrestricted and restricted revenue from the federal government, revenue in lieu of taxes, forest revenue, and impact aid for construction and operations. Federal Revenues are classified under revenue codes in the 4000 range in the Annual Statistical Report of Schools.

Intermediate Revenues-revenues from subgrants. A subgrant occurs whenever a district receives a grant of state or federal money that is being passed through the supervisory union. Intermediate Revenues are classified under revenue codes in the 2000 range in the Annual Statistical Report of Schools.

Local Revenues-revenues derived primarily from local property taxes. Other sources include assessments, tuition receipts, transportation fees received, school lunch sales, etc. Several of these local sources represent payments from another Vermont school district and result in duplicate revenues. Local revenues are classified under revenue codes in the 1000 range in the Annual Statistical Report of Schools.

Operations and Maintenance-expenses associated with salaries, benefits, supplies, contractual fees used for supervising plant operations and maintenance, costs for building operations (heating, lighting, ventilation, repair), grounds and vehicle repair, and maintenance and security measures.

Other Support Services-salaries, benefits, supplies and contractual fees for business and other support services.

Other Sources of Revenue-funds received from loans and sales of bonds, interfund transfers, sale or compensation for loss of fixed assets, adjustments and refunds for prior year expenditures, capital leases and lease purchases. Generally, these funds are not considered as being “current” revenues. Other Revenues are classified under revenue codes in the 5000 range in the Annual Statistical Report of Schools.

Pupil Support Services-salaries, benefits, supplies and contractual fees for staff providing attendance and social work, guidance and health related services to students.

School Administration Support Services-salaries, benefits, supplies, and contractual fees for the operation of the principals’ and full-time department chairpersons’ offices as well as expenses incurred for graduation costs.

Site FTE Student Count-full time equivalent (of each pupil) per LEA. A full-time equivalent student is calculated by summing the number of days of attendance and absence for each pupil and dividing by the total number of session days during the reporting period (normally a school year) for a student. A proration is made for students attending less than full-time.

State Revenues-revenues from state sources such as the General State Support Grant, unrestricted grants in aid, transportation aid, and restricted aid such as revenue for special education. State Revenues are classified under revenue codes in the 3000 range in the Annual Statistical Report of Schools.

Expenditure Categories in the Annual Statistical Report of Schools, 2002-03

Each expenditure is identified by a program code when reported in the Annual Statistical Report. Expenditures are further broken out by function codes, and major and minor object codes.

Programs:		Function Codes:		Major Object Codes:		Minor Object Codes	
010	General Administration	1000	Direct Instruction	100	Personnel Svcs.-Salaries	331	Purch. Professional Svcs.-SU Asses.
021	Capital Const-General	2000	Support Services	200	Personnel Svcs.-Emp. Bene.	332	Purch. Prof. Svcs.-from SU
022	Capital Const-Bonds & Aid	3000	Non-Instructional Services	300	Purchased Prof. & Tech. Svcs.	3XX	Purch. Prof. Svcs.-not SU or LEA
031	Long Term Debt-General	4000	Facility Acquisition & Const.	400	Purchased Prop. Svcs.	450	Purch. Prof. Svcs.-Construct.
050	Pre-kindergarten and EEE	5000	Other Expenditures	500	Other Purchased Svcs.	4XX	Purch. Property Svcs.-Non-const.
032	Long term Debt-Bonds & Aid			600	Supplies & Materials	511	Other Pur. Svc.-Trans VT LEAs
100	Regular Programs			700	Property	512	Other Pur. Svc. Trans. Non-VT
211	Special Ed.-Eligible			800	Other Objects	519	Other Pur. Svc. Trans other
212	Special Ed.-Ineligible			900	Other uses of funds	561	Other Pur. Svc.-Tuit. Other LEA
290	Other Special Programs					562	Other Pur. Svc.-Union Current
300	Vocational Programs					563	Other Pur. Svcs.-Union Debt
400	Other PK-12 Instructional					564	Other Pur. Svc.-Tuit. Non-VT
600	Adult and continuing Ed.					566	Other Pur. Svc.-Tuit. Not Excess
800	Community Service					569	Tuit.-Voc. Centers
910	Food Services					592	Other Pur. Svc.-Misc VT LEAs
920	Summer School					593	Other Pur. Svc.-Misc.-non VT
930	Area Voc. Center					594	Sp. Ed. Excess to VT LEAs
940	Special Ed. collaborative					595	Sp. Ed. Excess to Indep or non-VT
990	Other Enterprise					5XX	Other Purch. Svcs. Insurance
						640	Supplies & Materials-Books
						6XX	Supplies & Materials-not Books
						710	Property-Land & Improvements
						720	Property – Buildings
						730	Property – Equipment
						820	Other Objects-Judg. Against LEA
						830	Other Objects-Interest
						8XX	Other Objects – not in 820 or 830
						910	Other Uses Fnds.-Red. Principal
						950	Payment to Ed. Fund
						9XX	Other Uses Fnds.-not Principal

Thus, in the Annual Statistical Report submitted by each LEA an expenditure would be coded in a format similar to that found below:

Function 1000-Direct Instructional Services; Level-Elementary

PROGRAM CODES	010	021	031	050	100	211	212	250	to	990
Major Object Code									-	
700-Property	xxxx	xxxx	xxxx							xxxx
Minor Object Code(s)									-	
710-Land & Improvements	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx		xxxx
720-Property-Buildings	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx		xxxx
730-Equipment	xxxx	xxxx	xxxx							xxxx

A comprehensive listing and explanation of Revenue and Expenditure Programs, Functions, Major and Minor Object Codes may be found in the Vermont Department of Education's **"Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification System."**